School Funding Commission Next Step Possibilities Menu

District structure and tax equity in 3 courses

Choose 1 of the following appetizers:

- 1. Learn more about impact aid.
- 2. Learn more about over-max districts.
- 3. Learn more about district-level fund consolidation.

Choose no more than 2 of the following main courses (and please don't choose #3 if you don't have the appetite for it as this will require 40+ hours to prepare/model):

- 1. Explore BASE mills equalization through modifying GTB calculations to include nonlevy revenue.
- 2. Explore BASE mills equalization through statewide equalization.
- 3. Explore BASE mills equalization through GTB-subsidized county equalization.
- 4. Explore eliminating BASE mills through state funding of entire BASE budget area.
 - a. Through statewide property tax?
 - b. Through revenue TBD—just show us cost and district impacts
 - c. How do you want to address nonlevy revenues? Block grants? O&G and coal?
- 5. Explore BASE mills equalization through modifying DSA %.
- 6. Provide options/impacts for block grant elimination.

Dessert is Laura's amazing Tuition and Opener Enrollment Cobbler. Would you like dessert?

School Facilities Tapas

Select 3-5 items to satisfy your "building hunger":

- 1. Revise Quality Schools Grant Program/create new grant program to help districts:
 - a. that cannot pass bonds or lack tax base
 - b. that do not have other revenue sources (Impact aid; reserves; etc)
 - c. that are unable to help themselves
 - d. in emergency situations
- 2. Tweak INTERCAP to increase utility
- 3. Create new formula distribution to assist with "Tier 2" maintenance (roofs, boilers), alterations, and deferred maintenance—state allocation matched by district? (and county?) to BR fund for prioritized projects (similar to 20-9-622(2)(b)(i)). Or allow distribution to be used for "Tier 2" and new construction.
- 4. Shore up funding for debt service GTB to eliminate prorate. Choose or combine flavors: lottery profits; 95 mills from TIFs; more timber; new revenue? (Increase entitlements for larger carrot?)
- 5. Allow a formula-limited permissive building reserve levy to address "Tier 2" needs with either state match or state GTB subsidy.
- 6. Update 2008 Facilities Condition Inventory or require districts to utilize/update as condition for assistance.
- 7. Allow limited district general fund ending fund balances to be transferred to building reserve for "Tier 2" needs.